## AMENDMENTS TO THE CLAIMS

The following listing of claims will replace all prior versions and listings of claims in the application.

## **Listing of Claims:**

- 1-25. (Cancelled)
- 26. (Currently Amended) A tightening system for a shoe, the system comprising:
- a closure panel disposed about an instep portion of the shoe and comprising a side region projecting to at least one of a lateral front side and a medial front side of the shoe, the side region of the closure panel attached to at least one of a lower forefoot portion of the upper and a sole of the shoe; and

a tightening element coupled to the closure panel and arranged at a heel of the shoe, the tightening element operatively adjusting the pressure applied by the closure panel on the instep portion of the shoe, wherein the tightening element has a primary loading path disposed—in a substantially downward and rearward direction at an acute angle relative to a ground engaging surface of the shoe, and wherein the closure panel three-dimensionally encompasses the instep area of the upper and comprises a foam layer on a side proximate the upper.

- 27. (Original) The system of claim 26, wherein the primary loading path is disposed at an angle of about 20 degrees to about 35 degrees relative to the ground engaging surface.
- 28. (Original) The system of claim 26, wherein the primary loading path is disposed at an angle of about 27 degrees relative to the ground engaging surface.
- 29. (Previously Presented) A shoe comprising:
  - a flexible upper for receiving a foot;
  - a closure panel arranged at an instep area of the flexible upper; and
- a tightening element coupled to the closure panel and arranged at a heel region of the shoe, the tightening element operatively retaining the shoe on the foot by biasing the closure panel against the instep area,

wherein the closure panel three-dimensionally encompasses the instep area of the upper and comprises a foam layer on a side proximate the upper.

- 30. (Currently Amended) The shoe of claim <u>29</u>[[1]], wherein the closure panel comprises a flexible material.
- 31. (Previously Presented) The shoe of claim 30, wherein the closure panel is adapted to conform flexibly to the instep area of the upper.
- 32. (Currently Amended) The shoe of claim <u>29</u>[[1]], wherein the closure panel is disposed on an exterior of the upper.
- 33. (Currently Amended) The shoe of claim <u>29</u>[[1]], wherein the closure panel is fixedly anchored to at least one of the lower forefoot portion of the upper and the sole of the shoe.
- 34. (Cancelled)
- 35. (New) The shoe of claim 29, wherein the closure panel comprises a side region extending to at least one of a lateral rear side and a medial rear side of the shoe for connecting the closure panel to the tightening element.
- 36. (New) The shoe of claim 35, further comprising at least one of a lateral receiving element and a medial receiving element, wherein a portion of the closure panel is slidable within the receiving element when the tightening element is operated to bias the closure panel against the instep area of the upper.
- 37. (New) The shoe of claim 36, wherein the receiving element encompasses a rear portion of the upper from below the upper.
- 38. (New) The shoe of claim 29, wherein the closure panel comprises a side region projecting to at least one of a lateral front side and a medial front side of the shoe, the side region of the closure panel attached to at least one of a lower forefoot portion of the upper and a sole of the shoe.
- 39. (New) The shoe of claim 29, wherein the closure panel defines a ventilation opening.

- 40. (New) The shoe of claim 29, wherein the tightening element is connected to the closure panel by a pulling element to transmit a force to the closure panel.
- 41. (New) The shoe of claim 40, wherein the pulling element comprises at least one sheathed cable extending from the tightening element to the closure panel.
- 42. (New) The shoe of claim 41, wherein the cable extends on both a lateral side of the shoe and on a medial side of the shoe from the tightening element to the closure panel.
- 43. (New) The shoe of claim 41, wherein the cable extends at least partially below an insole of the shoe.
- 44. (New) The shoe of claim 40, wherein the pulling element is securable to the closure panel at, at least two different locations.
- 45. (New) The shoe of claim 29, wherein the tightening element comprises a lever mechanism.
- 46. (New) The shoe of claim 45, wherein the lever mechanism comprises a pivotable lever couplable to a pulling element.
- 47. (New) The shoe of claim 46, wherein the lever is attached releasably to the heel region.
- 48. (New) The shoe of claim 47, wherein the lever comprises an axis and the heel region comprises a plurality of receptacles into which the axis of lever can be releasably received.
- 49. (New) The shoe of claim 47, wherein the heel region comprises a plurality of upwardly directed projections defining grooves adapted for releasably receiving the lever.
- 50. (New) The shoe of claim 46, wherein the pulling element is coupled to the lever via an adjustment mechanism to adjust a force applied to the pulling element caused by pivoting the lever.
- 51. (New) The shoe of claim 50, wherein the adjustment mechanism comprises:
  a slide moveable along the lever for receiving the pulling element; and
  an adjustment screw attached to the lever, wherein operation of the adjustment screw
  causes a movement of the slide along the lever.

- 52. (New) The shoe of claim 51, wherein the adjustment screw is arranged so as to be adjustable independently of a position of the lever.
- 53. (New) The shoe of claim 52, wherein an operating head for rotating the adjustment screw is arranged at an end of the lever remote from a pivot.
- 54. (New) The shoe of claim 53, wherein the heel defines a recess for at least partially receiving the lever mechanism.
- 55. (New) The shoe of claim 54, wherein the lever is securable in the recess in an upwardly pivoted position.
- 56. (New) The shoe of claim 55, wherein at least one of the lever and the recess comprise structure to retain the lever in the recess of the shoe.